

AUDIT-APPRAISER I
AUDIT-APPRAISER II
AUDIT-APPRAISER III
AUDIT-APPRAISER SPECIALIST

Class No. 005528
Class No. 005527
Class No. 005526
Class No. 005530

DEFINITION:

To perform audits on business firms to determine proper values of assessable personal property; and to perform related work.

DISTINGUISHING CHARACTERISTICS:

Audit-Appraisers are certified appraisers who apply accounting and audit procedures and the California Revenue and Taxation Code in the discovery, records audit, and assessment of business personal property. The Audit-Appraisers class series differs from the Appraiser series in that the latter research, assess and determine market values of both real and personal property for taxation purposes. Audit-Appraiser positions are allocated to the County Assessor's Office.

Audit-Appraiser I: This is the first working level class in the Audit-Appraiser class series. Under general supervision, incumbents perform audits on small firms following prescribed procedures. This class differs from Audit-Appraiser II in that the latter uses independent judgment and more varied techniques in the examination and analysis of business financial records.

Audit-Appraiser II: This is the journey level class in the Audit-Appraiser class series. Under general supervision, incumbents work independently, perform audits on progressively more complex commercial-industrial firms and exercise a high degree of judgment in methods and techniques used in determining assessable values of personal property. Audit-Appraiser II may perform out-of-the-county audits.

Audit-Appraiser III: This is the advanced journey level class in the Audit-Appraiser class series. Under general supervision, incumbents perform difficult and complex audits of complex business firms that do not require extensive information systems and computer hardware knowledge. Audit-Appraiser III may act as audit team leaders and perform out-of-the-county audits.

Audit-Appraiser Specialist: This is the highest-level class in the Audit-Appraiser class series. Under general supervision incumbents act as lead workers and perform complex audits of major scientific, computerized corporations, or nation-wide conglomerates to determine proper value of assessable personal property. This class differs from Audit-Appraiser III by its knowledge of computer hardware and software in highly technical and complex companies and the responsibility for independently handling appeals arising from such audits. This class differs from the Supervising Audit-Appraiser in that the latter carries out supervisory responsibilities while Audit-Appraiser Specialist performs the most difficult technical work and may lead an audit team.

EXAMPLES OF DUTIES:

Audits books of accounts, journals, ledgers, financial statements, income tax returns, physical inventory listings, invoices, and cost accounting records to verify status, costs, and dates of machinery, equipment, and other tangible asset acquisition; makes itemized appraisals of personal property; evaluates property tax statements submitted by taxpayer in light of existing appraisals and audits; interprets and applies appropriate provisions of the California Revenue and Taxation Code; reviews contracts, leases, consignments, and other agreements to determine legal ownership of

property; evaluates research and development costs and burden rates in determining products cost and value; extracts and analyzes

appropriate information to verify that all business personal property is accounted for; reviews instruments of conveyance to determine reassessability; modifies or adjusts assessed valuations to maintain equity and consistency in assessments; meets with business representatives to discuss findings of property audits; prepares and presents audit reports; tours sites and views fixtures and production processes to identify escapes using comparative knowledge of Revenue and Taxation Code and Internal Revenue Code; appears as an expert witness before the Assessment Appeals Board and Courts; serves as a member of an audit team on audits of large, complex and high value commercial property or specialty industries; may participate in out-of-the-County audits; may explain auditing and appraisal methods and determinations to taxpayers, subordinate employees, and other persons contacted during the course of work; may assist real property appraisers in determining whether property should be classified as real or personal property.

Audit-Appraiser III:

All of the duties listed above and: performs difficult and complex audits of commercial and industrial firms; performs out-of-the-county audits; may provide technical training and guidance to subordinate audit-appraisers on complex and large audits.

Audit-Appraiser Specialist:

All of the duties listed above and: audits the accounts of the largest high-tech corporations; assigns value to uncapitalized equipment which is owner-built, specially designed, and tooled for one time only application and is migratory; audits and appraises computerized systems and equipment; performs cooperative audits with other counties of major conglomerate, utility, or scientific corporations; leads audit teams on audits of the largest corporations and presents audit report findings along with supportive documentation of cost and valuation determinations; meets with corporate controllers, tax representatives, and attorneys to explain and discuss audit findings; writes appeal responses and provides expert witness testimony before the Assessment Appeals Board and Courts; appears as Assessor's Advocate in some Assessment Appeals.

MINIMUM QUALIFICATIONS:

Knowledge Level: T = Thorough; G = General; -- = Not Applicable

Classification Level: I = Audit-Appraiser I
 II = Audit-Appraiser II
 III = Audit-Appraiser III
 Spc = Audit-Appraiser Specialist

Knowledge of:

<u>I</u>	<u>II</u>	<u>III</u>	<u>Spc</u>	
G	T	T	T	Appraisal principles and methods applicable to commercial property, equipment, and supplies.
G	T	T	T	Accounting systems used in large and small industrial and commercial corporations, partnerships, and individual proprietorships.
G	T	T	T	Revenue and Taxation Code.
G	T	T	T	EDP accounting system concepts and audit control.
G	G	T	T	Applicable court cases and opinions of counsel.
--	G	G	T	M.I.S. systems, hardware, and standard software used in business accounting.
--	G	G	T	Assessment appeal procedures.

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Skills and Abilities to:

The following apply to all classes:

- Analyze accounting records and financial statements.
- Apply commercial appraisal principles to business property and equipment.
- Apply standard and acceptable audit techniques, including use of statistical and data processing tools.
- Communicate effectively both orally and in writing.
- Prepare complete and detailed schedules, working papers, and audit reports.
- Perform assessment appeal investigations.
- Provide expert witness testimony in hearings or in court.
- Perform out-of-the-county audits.
- Establish and maintain effective working relationships with those contacted in the course of work.

Audit-Appraiser III (in addition to the above):

- Utilize statistical and data processing tools to analyze and interpret data.
- Learn to provide technical guidance, training and leadership to subordinate Auditor-Appraisers.
- Perform out-of-county audits.

Audit-Appraiser Specialist (in addition to the above):

- Prepare appeal responses showing details and methods for determining assessed values.
- Apply audit and appraisal techniques in the valuation of high value, specialized business property.
- Formulate sound appraisal guidelines and audit techniques for specialized business.
- Lead and train subordinate audit team members in audit and appraisal methods appropriate to specialized industries.
- Make technical oral presentations.

EDUCATION/EXPERIENCE:

Education, training, and/or experience which would likely demonstrate the knowledge, skills and abilities stated above. Examples of qualifying education/experience are: a bachelor's degree from an accredited college or university in accounting, business administration (with a major in accounting or finance), economics or closely related field, which included college course work in elementary accounting, intermediate accounting, advanced accounting, cost accounting, and auditing; AND,

Audit-Appraiser I:

No experience required.

Audit-Appraiser II:

1. One (1) year of substantially progressive and responsible experience equivalent to that of Audit-Appraiser I in the County of San Diego Assessor's Office; OR,
2. One (1) year of increasingly responsible experience applying accounting/audit procedures and the California Revenue and Taxation Code in the discovery, records audit, and assessment of business personal property.

Audit-Appraiser III:

1. Two (2) years of professional accounting experience for assessment purposes at a level equivalent to Audit-Appraiser II in the County of San Diego Assessor's Office; OR,

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2. Two (2) years of professional experience performing audits on complex commercial-industrial firms, exercising a high degree of judgment in methods and techniques used in determining assessable values of personal property.

Audit-Appraiser Specialist:

One (1) year of professional accounting experience for assessment purposes at a level equivalent to Audit-Appraiser III in the County of San Diego Assessor's Office. Professional experience in Management Information Systems (M.I.S.). Completion of college level course work in computer science is highly desirable.

SPECIAL NOTES, LICENSES, OR REQUIREMENTS:

License:

A valid California Class C driver's license is required at time of appointment or the ability to arrange transportation for field travel.

Note:

Certification as a Public Accountant (CPA) by the California State board of Accountancy is highly desirable and may be accepted as meeting the education requirement.

Certification:

Possession of a permanent Appraiser's Certificate from State Board of Equalization, within twelve (12) months from the date of appointment, which must be maintained throughout employment in these classes.

Working Conditions:

Requires occasional travel in county, out-of-county and out-of-state.

Probationary Period:

Incumbents appointed to permanent positions in classes 5526, 5527, and 5528 shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).